

**Title 36: TAXATION**  
**Chapter 714: MAHOGANY QUAHOG TAX**  
**(HEADING: PL 1987, c. 513, §10 (new))**

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**Maine Revised Statutes**  
**Title 36: TAXATION**  
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**§4711. DEFINITIONS**

As used in this chapter, unless the context indicates otherwise, the following terms have the following meanings: [1987, c. 513, §10 (NEW).]

**1. Bushel.** "Bushel" means a unit of dry capacity equivalent to 2150.4 cubic inches. For the purposes of this chapter, the conversion figure for pounds of whole shell stock per bushel shall be 80.

[ 1987, c. 513, §10 (NEW) .]

**2. Dealer.** "Dealer" means a person who holds a wholesale seafood license, a shellfish transportation license or a shellfish certificate and who buys mahogany quahogs from a harvester and distributes that species in wholesale channels of trade.

[ 1987, c. 513, §10 (NEW) .]

**3. Mahogany quahog.** "Mahogany quahog" means a marine mollusk, also known as ocean quahog, *Artica islandica*, landed in this State and subject to the authority and provisions of this chapter.

[ 1987, c. 513, §10 (NEW) .]

SECTION HISTORY

1987, c. 513, §10 (NEW).

**§4712. RATE OF TAX**

An excise tax of \$1.20 per bushel of mahogany quahogs is levied upon the dealer and imposed at the point of first sale of this species. [1987, c. 513, §10 (NEW).]

SECTION HISTORY

1987, c. 513, §10 (NEW).

**§4713. DEALER APPLICATION FOR MAHOGANY QUAHOG CERTIFICATE**

Every dealer shall file an application with the State Tax Assessor on forms prescribed and furnished by the State Tax Assessor which shall contain the name under which such dealer is transacting business within the State, the place or places of business, the dealer's social security or tax identification number and names and addresses of the persons constituting a firm or partnership and, if a corporation, the corporate name and the names and addresses of its principal officers and agents within the State and the Federal Employer Identification Number. Upon receipt of this information, the State Tax Assessor shall issue a mahogany quahog certificate to the dealer. No dealer may conduct business until the certificate required by this section is furnished. The mahogany quahog certificate is not a license within the meaning of that term in the Maine Administrative Procedure Act, Title 5, chapter 375. [1987, c. 513, §10 (NEW).]

SECTION HISTORY

1987, c. 513, §10 (NEW).

## §4714. CERTIFICATE REQUIRED FOR LICENSE

The Department of Marine Resources shall not issue or renew a wholesale seafood license as set forth in Title 12, section 6851; a shellfish transportation license as set forth in Title 12, section 6855; or a shellfish certificate as set forth in Title 12, section 6856, for the purpose of dealing in mahogany quahogs without proof of certification by the State Tax Assessor, as required by this chapter. The Department of Marine Resources shall make available to the State Tax Assessor any licensing information necessary to implement this section. [1987, c. 513, §10 (NEW).]

### SECTION HISTORY

1987, c. 513, §10 (NEW).

## §4715. DEALER REPORTS OF PURCHASES AND PAYMENT OF TAXES

Every dealer shall keep, as a part of its permanent records, a record of all mahogany quahogs purchased at point of first sale. These records must be open for inspection by the State Tax Assessor at all times. On or before the last day of each month, every dealer shall file a return with the assessor on a form furnished by the assessor stating the number of bushels of mahogany quahogs purchased by the dealer during the preceding calendar month. At the same time, the dealer shall pay to the assessor a tax of \$1.20 per bushel on all mahogany quahogs purchased by the dealer during the preceding calendar month. A dealer whose annual tax liability under this chapter does not exceed \$1,000 may file an annual return with payment on or before January 31st covering the prior calendar year. If the assessor determines that additional tax is due or that an overpayment of tax has been made, assessments or refunds must be made by the assessor to the dealer. [2009, c. 361, §36 (AFF); 2009, c. 361, §27 (RPR).]

### SECTION HISTORY

1987, c. 513, §10 (NEW). 1991, c. 376, §61 (AMD). 2009, c. 361, §36 (AFF). 2009, c. 361, §27 (RPR).

## §4716. REVIEW

**(REPEALED)**

### SECTION HISTORY

1987, c. 513, §10 (NEW). 1987, c. 816, §KK24 (RPR). 2011, c. 240, §28 (RP).

## §4717. ABATEMENT AND CREDIT

**(REPEALED)**

### SECTION HISTORY

1987, c. 551, (NEW). 1997, c. 526, §14 (AMD). 2011, c. 240, §29 (RP).

## §4718. CONTRIBUTIONS; MAHOGANY QUAHOG MONITORING FUND

The State Tax Assessor shall determine annually the total amount of tax revenue collected under this chapter. Until June 30, 2004, the State Tax Assessor shall deduct the cost of administering the mahogany quahog tax from those revenues and report the remainder to the Treasurer of State, who shall credit that amount to the Mahogany Quahog Monitoring Fund established in Title 12, section 6731-A, subsection 5, except that not more than \$56,000 may be credited to the fund in any year. Until June 30, 2004, revenues collected that are in excess of \$56,000 must be credited to the General Fund. [2003, c. 593, §3 (AMD).]

Beginning July 1, 2004, the State Tax Assessor shall deduct the cost of administering the mahogany quahog tax from those revenues and report the remainder to the Treasurer of State, who shall credit 58% of that amount or \$56,000, whichever is greater, to the Mahogany Quahog Monitoring Fund established in Title 12, section 6731-A, subsection 5 and 42% of the remainder, as applicable, to the General Fund. [ 2003, c. 593, §3 (NEW). ]

SECTION HISTORY

1991, c. 561, §2 (NEW). 2003, c. 20, §WW28 (AMD). 2003, c. 593, §3 (AMD).

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